

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA**  
**FINANCIAL STATEMENTS**  
**AS OF DECEMBER 31, 2012**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **MAR 26 2014**

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SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
YEAR ENDED DECEMBER 31, 2012

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**INDEPENDENT AUDITOR'S REPORT**

Sixth Judicial District Court of Louisiana  
Tallulah, Louisiana

**Report on the Financial Statements**

I have audited the accompanying financial statements and each major fund of the governmental activities of the Sixth Judicial District Court of Louisiana as of and for the year ended December 31, 2012, and the related notes to the financial statements which collectively comprise the Court's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the Sixth Judicial District Court of Louisiana, as of December 31, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

As discussed in Note 7 to the financial statements, in 2012, the Sixth Judicial District Court of Louisiana adopted new accounting guidance, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. My opinion is not modified with respect to this matter.

### **Other Matters**

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-7 and 20-24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Governmental Auditing Standards*, I have also issued my report dated June 20, 2013, on my consideration of the Sixth Judicial District Court of Louisiana's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sixth Judicial District Court of Louisiana's internal control over financial reporting and compliance



Tallulah, Louisiana  
June 20, 2013

**REQUIRED SUPPLEMENTAL INFORMATION**

**PART I**

## **Management's Discussion and Analysis**

### **December 31, 2012**

Our discussion and analysis of the Sixth Judicial District Court of Louisiana's financial performance provides an overview of the Court's financial activities for the fiscal year which ended December 31, 2012. Please read it in conjunction with the Court's financial statements, which begins on page 9 .

#### **Financial Highlights**

The Sixth Judicial District Court of Louisiana's net position decreased by \$34,636 or 4%.

During the year the Court's program revenues were \$339,355, a decrease of \$10,353 when compared to 2011.

During the year ended December 31, 2012, the Court had total expenditures of \$416,386, an increase of \$54,537 when compared to 2011.

#### **Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Court's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the financial activities as a whole and illustrate a longer-term view of the Court's finances. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the Government-wide financial statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Court's finances, in a manner similar to a private-sector business. The government-wide financial statements provide short and long-term information about the Court's financial statements as a whole.

The Sixth Judicial District Court of Louisiana's government-wide financial statements include a Statement of Net Position and Statement of Activities, which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the Statement of Net Position is to report all of the assets held and liabilities owed by the Court using the full accrual basis of accounting. The Court reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred.

The difference between the Court's total assets and total liabilities is reported as net position and this difference is similar to the total owner's equity presented by a commercial enterprise. Over time, increases or decreases in the Court's net position are one indicator of whether its financial health is improving or deteriorating. However, the Court's goal is to provide services to the citizens of the district, not to generate profits as commercial enterprises do. Therefore, not only financial factors must be considered to assess the overall health of the Court.

The purpose of the Statement of Activities is to present the revenues and expenses of the Sixth Judicial District Court. Again, the items presented on the Statement of Activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred by the Court. Thus, revenues are reported even though they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance sheet and Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Sixth Judicial District Court of Louisiana adopts an annual budget for all funds. These budgets are amended during the year as events and circumstances change. A budgetary comparison statement is provided for the fund to demonstrate compliance with these budgets.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sixth Judicial District Court of Louisiana's performance.

## REPORTING ON THE SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA AS A WHOLE

The following table reflects the condensed Statement of Net Position:

### CONDENSED STATEMENT OF NET POSITION Years Ended December 31, 2012, and 2011

|   | 2012              | 2011              |
|---|-------------------|-------------------|
| <b>Assets</b>                                   |                   |                   |
| Current and other assets                        | \$ 751,506        | \$ 767,202        |
| Capital assets, net of accumulated depreciation | 15,773            | 23,412            |
| Total Assets                                    | <u>767,279</u>    | <u>790,614</u>    |
| <b>Liabilities</b>                              |                   |                   |
| Current and other liabilities                   | <u>14,156</u>     | <u>2,855</u>      |
| <b>Net Position</b>                             |                   |                   |
| Invested in capital assets, net of related debt | 15,773            | 23,412            |
| Unrestricted                                    | 737,350           | 764,347           |
| Total Net Position                              | <u>\$ 753,123</u> | <u>\$ 787,759</u> |

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Sixth Judicial District Court, assets exceed liabilities at the close of the fiscal year, by \$753,123 in 2012 and \$787,759 in 2011. Of these amounts \$15,773, or 2%, and \$23,412, or 3% of the total net position, represents the investment of the Court in capital assets net of related debt. Net position of \$737,350 for 2012, and \$764,347 for 2011, which are technically unrestricted, need to be viewed in light of information in the fund financial statements.

The following table reflects the condensed Statement of Activities:

### CONDENSED STATEMENT OF ACTIVITIES Years Ended DECEMBER 31, 2012, and 2011

|                           | 2012              | 2011              |
|---------------------------|-------------------|-------------------|
| <b>Revenues</b>           |                   |                   |
| Program revenue           | \$ 339,335        | \$ 349,688        |
| Intergovernmental         | 44,735            | 45,078            |
| Interest and other income | 5,819             | 10,246            |
| Total Revenues            | <u>389,889</u>    | <u>405,012</u>    |
| <b>Expenses</b>           |                   |                   |
| Salaries and benefits     | 315,549           | 255,539           |
| Travel                    | 22,480            | 17,057            |
| Other                     | 86,496            | 79,148            |
| Total Expenses            | <u>424,525</u>    | <u>351,744</u>    |
| Change in Net Position    | (34,636)          | 53,268            |
| Net Position - beginning  | 787,759           | 734,491           |
| Net Position - ending     | <u>\$ 753,123</u> | <u>\$ 787,759</u> |

The cost of governmental activities for 2012 and 2011 was \$416,886 and \$362,349.



## **Financial Analysis of the Government's Funds**

As noted earlier, the Sixth Judicial District Court of Louisiana uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2012, the governmental fund balance of \$737,350 showed a decrease of \$26,997 when compared to December 31, 2011.

## **Capital Asset and Debt Administration**

**Capital assets.** The Sixth Judicial District Court of Louisiana's investment in capital assets for its governmental activities as of December 31, 2012, amounts to \$15,773. This investment includes furniture and equipment. This value is net of accumulated depreciation.

**Long-term debt.** The Sixth Judicial District Court of Louisiana does not have any debt.

## **General Fund Budgetary Highlights**

The Court's budget is prepared according to Louisiana law.

A budgetary comparison schedule showing the Sixth Judicial District Court's original and amended budgets compared with actual operating results is provided in the report that follows.

## **Economic Factors and Next Year's Budgets**

The Court considered many factors when setting its 2013 budget.

Revenues and expenditures of the Court's funds are expected to remain fairly consistent with the 2012 fiscal year with the exception of repairs and maintenance which is expected to decrease significantly.

## **Requests for Information**

This financial report is designed to provide a general overview of the Sixth Judicial District Court of Louisiana's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Sixth Judicial District Court of Louisiana, P.O. Box 1271, Tallulah, Louisiana, 71282.

## **BASIC FINANCIAL STATEMENTS**

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

|   | Special<br>Revenue<br>Fund | Adjustments<br>Reclassifications<br>Note 1 | Statement of<br>Net Position |
|---|----------------------------|--|------------------------------|
| <b>Assets</b>                                   |                            |  |                              |
| Cash and cash equivalents                       | \$ 80,644                  | \$ -                                       | \$ 80,644                    |
| Investments - certificates of deposit           | 652,617                    | -  | 652,617                      |
| Accounts receivable                             | 18,245                     | -  | 18,245                       |
| Capital assets, net of accumulated depreciation | -                          | 15,773                                     | 15,773                       |
| <b>Total Assets</b>                             | <u>751,506</u>             | <u>15,773</u>                              | <u>767,279</u>               |
| <b>Liabilities</b>                              |                            |  |                              |
| Accounts payable                                | 14,156                     | -  | 14,156                       |
| <b>Fund Balance</b>                             |                            |  |                              |
| Fund Balance - Restricted                       | 737,350                    | (737,350)                                  | -                            |
| <b>Total Liabilities and Fund Balance</b>       | <u>\$ 751,506</u>          | <u>(737,350)</u>                           | <u>14,156</u>                |
| <b>Net Position</b>                             |                            |  |                              |
| Invested in Capital assets                      |                            | 15,773                                     | 15,773                       |
| Unrestricted                                    |                            | 737,350                                    | 737,350                      |
| <b>Total Net Position</b>                       |                            | <u>\$ 15,773</u>                           | <u>\$ 753,123</u>            |

The accompanying notes are an integral part of this financial statement.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

|                                      | Special<br>Revenue<br>Fund | Adjustments<br>Note 1 | Statement of<br>Activities |
|--------------------------------------|----------------------------|-----------------------|----------------------------|
| <b>Expenditures/Expenses</b>         |                            |                       |                            |
| Judiciary:                           |                            |                       |                            |
| Salaries & benefits                  | \$ 315,549                 | \$ -                  | \$ 315,549                 |
| Travel                               | 22,480                     | -                     | 22,480                     |
| Office expense                       | 31,555                     | -                     | 31,555                     |
| Insurance                            | 2,804                      | -                     | 2,804                      |
| Professional fees                    | 18,275                     | -                     | 18,275                     |
| Repairs & maintenance                | 23,893                     | -                     | 23,893                     |
| Other                                | 2,330                      | -                     | 2,330                      |
| Depreciation                         | -                          | 7,639                 | 7,639                      |
| Total Expenditures/Expenses          | <u>416,886</u>             | <u>7,639</u>          | <u>424,525</u>             |
| <b>Program Revenues</b>              |                            |                       |                            |
| Fees & other charges:                |                            |                       |                            |
| Support Enforcement                  | 134,548                    | -                     | 134,548                    |
| Probation Supervision                | 143,503                    | -                     | 143,503                    |
| Judicial Expense                     | 61,284                     | -                     | 61,284                     |
| Total Program Revenues               | <u>339,335</u>             | <u>-</u>              | <u>339,335</u>             |
| Net Program Expense                  | <u>(77,551)</u>            | <u>(7,639)</u>        | <u>(85,190)</u>            |
| <b>General Revenues</b>              |                            |                       |                            |
| Intergovernmental                    | 44,735                     | -                     | 44,735                     |
| Interest income                      | 5,819                      | -                     | 5,819                      |
| Total General Revenues               | <u>50,554</u>              | <u>-</u>              | <u>50,554</u>              |
| Excess of Revenues over Expenditures | (26,997)                   | (7,639)               | (34,636)                   |
| <b>Fund Balance/Net Assets</b>       |                            |                       |                            |
| Balance - beginning of the year      | <u>764,347</u>             | <u>23,412</u>         | <u>787,759</u>             |
| Balance - end of the year            | <u>\$ 737,350</u>          | <u>\$ 15,773</u>      | <u>\$ 753,123</u>          |

The accompanying notes are an integral part of this financial statement.

## **NOTES TO THE FINANCIAL STATEMENTS**

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

**INTRODUCTION**

The Sixth Judicial District Court of Louisiana was established by Louisiana Revised Statutes 13:996.38 and 46:236.5. The purpose of Louisiana Revised Statute 13:996.38 is to expedite the business and function of the court by payment of personnel salaries, purchase and maintenance of equipment, establishing and maintaining a law library, and any expenses incidental to proper administration of the court other than payment of salaries to judges. In addition, Louisiana Revised Statute 46:236.5 is to expedite the establishment and enforcement of support payments. A collection fee of not more than 5% of support obligation can be used to fund the administrative costs of the expedited process.

The Sixth Judicial District Court of Louisiana has offices in the court house of Tensas, Madison, and East Carroll Parishes. The Court has 12 employees, not including the judges: four secretaries, one court reporter, three law clerks, one court administrator, two misdemeanor probation officers, and one FINS officer.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Sixth Judicial District Court of Louisiana have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sixth Judicial District Court of Louisiana is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Special Revenue Fund of the Sixth Judicial District Court, a component of the State of Louisiana judicial system. This component unit is an integral part of the reporting entity.

**C. FUND ACCOUNTING**

The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

**Governmental Funds**

Governmental funds account for all or most of the Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Court.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Fund Financial Statements (FFS)**

The amounts reflected in the Special Revenue Fund column of Exhibits A and B are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources of current financial resources. This approach is then reconciled, through adjustments, to a government-wide view of the Court's operations.

The amounts reflected in the Special Revenue Fund column of Exhibits A and B use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized in the accounting period when susceptible to accrual (i.e., when they become both available and measurable). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period.

Commissions of filing fees are considered measurable when in the hands of collecting governments and are recognized as revenue at that time. Collection fees on support obligations are recorded when they are received by the Sixth Judicial District Court of Louisiana. Interest income on the money market account is recorded when the income is available and measurable.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting in the accounting period in which the fund liability is incurred, if measurable.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

**Government-Wide Financial Statements**

The column labeled Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the court as a whole. These statements include all the financial activities of the Court. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs, regardless of when cash is received or disbursed. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities (Exhibit B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the Court's general revenues.

**E. BUDGETARY ACCOUNTING**

In accordance with R.S. 39:1313© the Sixth Judicial District Court of Louisiana did adopt a budget for the year ended December 31, 2012. Budget amounts were originally adopted by the judges on March 02, 2012, and amended on December 14, 2012. The budget amounts are adopted by the judges except beginning fund balances which have been adjusted to agree with the ending balance of the prior year audit report. All budgetary appropriations lapse at the end of each year. Encumbrance accounting is not used.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**G. INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**H. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Court maintains a threshold level of \$500 or more for capitalizing capital assets. All assets are valued at historical cost.



**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

**H. CAPITAL ASSETS (cont.)**

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight line method over the following useful lives:

| <u>Description</u>                        | <u>Estimated<br/>Lives</u> |
|---|----------------------------|
| Furniture, fixtures, and office equipment | 5-15 years                 |

**I. FUND EQUITY**

The Sixth Judicial District Court of Louisiana has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable Fund Balance** - amounts that are not in spendable form (such as inventory) or are required to be maintained intact.

**Restricted Fund Balance** - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provision, or by enabling legislation.

**Committed Fund Balance** - amounts constrained to specific purposes by the Sixth Judicial District Court of Louisiana itself, using its highest level of decision-making authority. To be reported as committed, amounts cannot be used for any other purpose unless the District Attorney takes the same highest level action to remove or change the constraint.

**Assigned Fund Balance** - amounts the Sixth Judicial District Court of Louisiana intends to use for a specific purpose. Intent is expressed by the Sixth Judicial District Court of Louisiana.

**Unassigned Fund Balance** - amounts that are available for any purpose. These amounts are reported only in the general fund.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

**I. FUND EQUITY (cont.)**

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Sixth Judicial District Court of Louisiana considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Sixth Judicial District Court of Louisiana considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Sixth Judicial District Court of Louisiana has provided otherwise in his commitment or assignment actions.

**J. COMPENSATED ABSENCES**

The Court allows two weeks per year in paid vacation and sick leave; however, this leave does not accrue. Since this leave policy does not provide for the accumulation and vesting of leave, no liability has been recorded in the financial statements.

**K. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - CASH**

Cash includes amounts in interest bearing demand deposits. Under state law, the Court may deposit funds in demand deposits, interest bearing deposits, money market accounts, or time deposits with state banks organized under the laws of a state of the United States.

As of December 31, 2012, the book balance of the Court's deposits was \$80,644 and the bank balance was \$80,442. Of the bank balance, \$80,442 was covered by federal depository insurance, and \$0 by pledged securities.

The cash and cash equivalent on hand at December 31, 2012, are as follows:

|                                  | <u>Governmental<br/>Activities</u> |
|----------------------------------|------------------------------------|
| Demand deposit                   | \$ 10,680                          |
| Interest-bearing demand deposits | 69,964                             |
| Total                            | <u>\$ 80,644</u>                   |

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

**NOTE 3 - INVESTMENTS**

At December 31, 2012, the Court had investments totaling \$652,617, all of which were in certificates of deposit. \$552,889 was secured from risk by federal deposit insurance, and \$99,728 by pledged securities.

|                   | Carrying<br>Amount | Market<br>Value   |
|-------------------|--------------------|-------------------|
| Tensas State Bank | \$ 329,614         | \$ 329,614        |
| Delta Bank        | 203,295            | 203,295           |
| Cross Keys Bank   | 119,708            | 119,708           |
| Total             | <u>\$ 652,617</u>  | <u>\$ 652,617</u> |

**NOTE 4 - ACCOUNTS RECEIVABLE**

|          | Fund<br>Financial<br>Statements | Net<br>Assets    |
|----------|---------------------------------|------------------|
| Fees     | \$ 16,026                       | \$ 16,026        |
| Interest | 2,219                           | 2,219            |
| Total    | <u>\$ 18,245</u>                | <u>\$ 18,245</u> |

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

The balance in general fixed assets as of December 31, 2012, was as follows:

| Government Activities         | Balance<br>January 1, 2012 | Additions         | Deductions  | Balance<br>December 31, 2012 |
|-------------------------------|----------------------------|-------------------|-------------|------------------------------|
| Support Enforcement Fund      | \$ 111,441                 | \$ -              | \$ -        | \$ 111,441                   |
| Probation Supervision         | 51,324                     | -                 | -           | 51,324                       |
| FINS Intake Officer           | 10,869                     | -                 | -           | 10,869                       |
| Total                         | <u>173,634</u>             | <u>-</u>          | <u>-</u>    | <u>173,634</u>               |
| Less accumulated depreciation | <u>(150,222)</u>           | <u>(7,639)</u>    | <u>-</u>    | <u>(157,861)</u>             |
| Capital assets - net          | <u>\$ 23,412</u>           | <u>\$ (7,639)</u> | <u>\$ -</u> | <u>\$ 15,773</u>             |

All of the Court's fixed assets consisted of office and court room furniture, fixtures, and equipment. The Court has transferred all unused office equipment, computers, monitors, typewriters, etc. to the State of Louisiana Property Management System.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012**

**NOTE 6 - PENSION PLAN**

Substantially all employees of the Court are members of the Parochial Employees Retirement System of Louisiana ("System"), a cost-sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Court are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from District Court funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life equal to 3 percent of the final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan prior to January 1, 1980, the benefit is equal to one percent of final-average salary, plus \$24 for each year of supplemental plan for service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Court's retirement related expenses for 2012, 2011, and 2010 were \$82,296, \$47,610, and \$36,045 respectively, equal to the required contributions for each year.

**NOTE 7 - NEW ACCOUNTING PRONOUNCEMENTS**

*GASB 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, implemented this year provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. The Statement of Net Assets is renamed the Statement of Net Position and includes four components: assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The Court has determined that they have no deferred outflows or inflows as defined by this standard.

**REQUIRED SUPPLEMENTAL INFORMATION**

**PART II**

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - SPECIAL REVENUE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012

|  | Budgeted Amounts  |                   | Actual            | Variance                   |
|--|-------------------|-------------------|-------------------|----------------------------|
|  | Original          | Final             | Amounts           | Favorable<br>(Unfavorable) |
| <b>Revenues</b>  |                   |                   |                   |                            |
| Intergovernmental  | \$ 44,490         | \$ 44,490         | \$ 44,735         | \$ 245                     |
| Fees   | 366,260           | 345,050           | 339,335           | (5,715)                    |
| Interest   | 13,475            | 11,897            | 5,819             | (6,078)                    |
| Other  | 700               | 588               | -                 | (588)                      |
| Total Revenues   | <u>424,925</u>    | <u>402,025</u>    | <u>389,889</u>    | <u>(12,136)</u>            |
| <b>Expenditures</b>  |                   |                   |                   |                            |
| General government:  |                   |                   |                   |                            |
| Salaries and benefits  | 298,300           | 313,801           | 315,549           | (1,748)                    |
| Travel   | 18,800            | 19,300            | 22,480            | (3,180)                    |
| Office expense   | 32,710            | 30,280            | 31,555            | (1,275)                    |
| Insurance  | 425               | 425               | 2,804             | (2,379)                    |
| Professional fees  | 20,425            | 20,970            | 18,275            | 2,695                      |
| Repairs and maintenance  | 15,200            | 22,755            | 23,893            | (1,138)                    |
| Other  | 2,700             | 6,985             | 2,330             | 4,655                      |
| Capital outlay   | 3,500             | 2,160             | -                 | 2,160                      |
| Total Expenditures   | <u>392,060</u>    | <u>416,676</u>    | <u>416,886</u>    | <u>(210)</u>               |
| Excess (Deficiency) of Revenues<br>over Expenditures                                     | <u>32,865</u>     | <u>(14,651)</u>   | <u>(26,997)</u>   | <u>(12,346)</u>            |
| Other Financing Sources (Uses)   |                   |                   |                   |                            |
| Operating transfers in   | 65,910            | 62,145            | 57,280            | (4,865)                    |
| Operating transfers out  | (65,910)          | (62,145)          | (57,280)          | 4,865                      |
| Total  | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>                   |
| Excess (Deficiency) of Revenues and<br>Other Sources Over Expenditures and<br>Other Uses | <u>32,865</u>     | <u>(14,651)</u>   | <u>(26,997)</u>   | <u>(12,346)</u>            |
| Fund Balance - Beginning   | <u>764,347</u>    | <u>764,347</u>    | <u>764,347</u>    | <u>-</u>                   |
| Fund Balance - Ending  | <u>\$ 797,212</u> | <u>\$ 749,696</u> | <u>\$ 737,350</u> | <u>\$ (12,346)</u>         |

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - SUPPORT ENFORCEMENT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012

|  | Budgeted Amounts  |                   | Actual<br>Amounts | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------------|-------------------|--|
|  | Original          | Final             |                   |  |
| <b>Revenues</b>  |                   |                   |                   |  |
| Fees   | \$ 135,000        | \$ 135,000        | \$ 134,548        | \$ (452)                               |
| Interest   | 11,500            | 10,022            | 4,048             | (5,974)                                |
| Total Revenues   | <u>146,500</u>    | <u>145,022</u>    | <u>138,596</u>    | <u>(6,426)</u>                         |
| <b>Expenditures</b>  |                   |                   |                   |  |
| General government:  |                   |                   |                   |  |
| Salaries and benefits  | 49,300            | 45,275            | 45,117            | 158                                    |
| Travel   | 2,000             | 1,000             | 3,399             | (2,399)                                |
| Office expense   | 13,275            | 13,225            | 12,890            | 335                                    |
| Insurance  | 425               | 425               | 2,804             | (2,379)                                |
| Professional fees  | 16,675            | 16,825            | 14,400            | 2,425                                  |
| Repairs and maintenance  | 3,200             | 700               | 435               | 265                                    |
| Other  | 400               | 4,975             | -                 | 4,975                                  |
| Capital outlay   | 1,000             | 1,000             | -                 | 1,000                                  |
| Total Expenditures   | <u>86,275</u>     | <u>83,425</u>     | <u>79,045</u>     | <u>4,380</u>                           |
| Excess (Deficiency) of Revenues<br>over Expenditures                                     | <u>60,225</u>     | <u>61,597</u>     | <u>59,551</u>     | <u>(2,046)</u>                         |
| Other Financing Sources (Uses)   |                   |                   |                   |  |
| Operating transfers in   | -                 | -                 | -                 | -                                      |
| Operating transfers out  | (59,280)          | (54,280)          | (54,280)          | -                                      |
| Total  | <u>(59,280)</u>   | <u>(54,280)</u>   | <u>(54,280)</u>   | <u>-</u>                               |
| Excess (Deficiency) of Revenues and<br>Other Sources Over Expenditures and<br>Other Uses | 945               | 7,317             | 5,271             | (2,046)                                |
| Fund Balance - Beginning   | <u>534,976</u>    | <u>534,976</u>    | <u>534,976</u>    | <u>-</u>                               |
| Fund Balance - Ending  | <u>\$ 535,921</u> | <u>\$ 542,293</u> | <u>\$ 540,247</u> | <u>\$ (2,046)</u>                      |

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - PROBATION SUPERVISION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012

|  | Budgeted Amounts  |                   | Actual            | Variance                   |
|--|-------------------|-------------------|-------------------|----------------------------|
|  | Original          | Final             | Amounts           | Favorable<br>(Unfavorable) |
| <b>Revenues</b>  |                   |                   |                   |                            |
| Intergovernmental  | \$ -              | \$ -              | \$ 245            | \$ 245                     |
| Fees   | 164,260           | 147,300           | 143,503           | (3,797)                    |
| Interest   | 1,850             | 1,850             | 1,746             | (104)                      |
| Other  | 700               | 588               | -                 | (588)                      |
| Total Revenues   | <u>166,810</u>    | <u>149,738</u>    | <u>145,494</u>    | <u>(4,244)</u>             |
| <b>Expenditures</b>  |                   |                   |                   |                            |
| General government:  |                   |                   |                   |                            |
| Salaries and benefits  | 80,175            | 100,945           | 104,410           | (3,465)                    |
| Travel   | 12,000            | 12,000            | 13,003            | (1,003)                    |
| Office expense   | 17,400            | 15,285            | 16,691            | (1,406)                    |
| Professional fees  | 2,400             | 2,425             | 2,425             | -                          |
| Repairs and maintenance  | 12,000            | 22,055            | 23,378            | (1,323)                    |
| Other  | 2,300             | 2,010             | 2,330             | (320)                      |
| Capital outlay   | 2,500             | 1,160             | -                 | 1,160                      |
| Total Expenditures   | <u>128,775</u>    | <u>155,880</u>    | <u>162,237</u>    | <u>(6,357)</u>             |
| Excess (Deficiency) of Revenues<br>over Expenditures                                     | <u>38,035</u>     | <u>(6,142)</u>    | <u>(16,743)</u>   | <u>(10,601)</u>            |
| Other Financing Sources (Uses)   |                   |                   |                   |                            |
| Operating transfers in   | -                 | -                 | -                 | -                          |
| Operating transfers out  | <u>(6,630)</u>    | <u>(7,865)</u>    | <u>(3,000)</u>    | <u>4,865</u>               |
| Total  | <u>(6,630)</u>    | <u>(7,865)</u>    | <u>(3,000)</u>    | <u>4,865</u>               |
| Excess (Deficiency) of Revenues and<br>Other Sources Over Expenditures and<br>Other Uses | 31,405            | (14,007)          | (19,743)          | (5,736)                    |
| Fund Balance - Beginning   | <u>201,217</u>    | <u>201,217</u>    | <u>201,217</u>    | <u>-</u>                   |
| Fund Balance - Ending  | <u>\$ 232,622</u> | <u>\$ 187,210</u> | <u>\$ 181,474</u> | <u>\$ (5,736)</u>          |



SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - JUDICIAL EXPENSE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012

|  | Budgeted Amounts |                  | Actual           | Variance                   |
|--|------------------|------------------|------------------|----------------------------|
|  | Original         | Final            | Amounts          | Favorable<br>(Unfavorable) |
| <b>Revenues</b>  |                  |                  |                  |                            |
| Fees   | \$ 67,000        | \$ 62,750        | \$ 61,284        | \$ (1,466)                 |
| Interest   | 125              | 25               | 25               | -                          |
| Total Revenues   | <u>67,125</u>    | <u>62,775</u>    | <u>61,309</u>    | <u>(1,466)</u>             |
| <b>Expenditures</b>  |                  |                  |                  |                            |
| General government:  |                  |                  |                  |                            |
| Salaries and benefits  | 113,160          | 111,916          | 109,942          | 1,974                      |
| Professional fees  | 950              | 1,320            | 1,050            | 270                        |
| Other  | -                | -                | 267              | (267)                      |
| Total Expenditures   | <u>114,110</u>   | <u>113,236</u>   | <u>111,259</u>   | <u>1,977</u>               |
| Excess (Deficiency) of Revenues<br>over Expenditures                                     | <u>(46,985)</u>  | <u>(50,461)</u>  | <u>(49,950)</u>  | <u>511</u>                 |
| Other Financing Sources (Uses)   |                  |                  |                  |                            |
| Operating transfers in   | 47,500           | 42,500           | 42,500           | -                          |
| Operating transfers out  | -                | -                | -                | -                          |
| Total  | <u>47,500</u>    | <u>42,500</u>    | <u>42,500</u>    | <u>-</u>                   |
| Excess (Deficiency) of Revenues and<br>Other Sources Over Expenditures and<br>Other Uses | 515              | (7,961)          | (7,450)          | 511                        |
| Fund Balance - Beginning   | <u>22,465</u>    | <u>22,465</u>    | <u>22,465</u>    | <u>-</u>                   |
| Fund Balance - Ending  | <u>\$ 22,980</u> | <u>\$ 14,504</u> | <u>\$ 15,015</u> | <u>\$ 511</u>              |

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - FINS INTAKE OFFICER  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012

|  | Budgeted Amounts |           | Actual    | Variance                   |
|--|------------------|-----------|-----------|----------------------------|
|  | Original         | Final     | Amounts   | Favorable<br>(Unfavorable) |
| <b>Revenues</b>  |                  |           |           |                            |
| Intergovernmental  | \$ 44,490        | \$ 44,490 | \$ 44,490 | \$ -                       |
| Total Revenues   | 44,490           | 44,490    | 44,490    | -                          |
| <b>Expenditures</b>  |                  |           |           |                            |
| General government:  |                  |           |           |                            |
| Salaries and benefits  | 55,665           | 55,665    | 56,080    | (415)                      |
| Travel   | 4,800            | 6,300     | 6,078     | 222                        |
| Office expense   | 2,035            | 1,770     | 1,707     | 63                         |
| Professional fees  | 400              | 400       | 400       | -                          |
| Repairs  | -                | -         | 80        | (80)                       |
| Total Expenditures   | 62,900           | 64,135    | 64,345    | (210)                      |
| Excess (Deficiency) of Revenues<br>over Expenditures                                     | (18,410)         | (19,645)  | (19,855)  | (210)                      |
| Other Financing Sources (Uses)   |                  |           |           |                            |
| Operating transfers in   | 18,410           | 19,645    | 14,780    | (4,865)                    |
| Operating transfers out  | -                | -         | -         | -                          |
| Total  | 18,410           | 19,645    | 14,780    | (4,865)                    |
| Excess (Deficiency) of Revenues and<br>Other Sources Over Expenditures and<br>Other Uses | -                | -         | (5,075)   | (5,075)                    |
| Fund Balance - Beginning   | 5,689            | 5,689     | 5,689     | -                          |
| Fund Balance - Ending  | \$ 5,689         | \$ 5,689  | \$ 614    | \$ (5,075)                 |

**OTHER SUPPLEMENTAL INFORMATION**

**PART III**

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
COMBINING BALANCE SHEET - SPECIAL REVENUE FUND  
AS OF DECEMBER 31, 2012**

|  | <b>Support<br/>Enforcement<br/>Fund</b> | <b>Probation<br/>Supervision</b> | <b>Judicial<br/>Expense</b> | <b>FINS Intake<br/>Officer</b> | <b>Total</b>      |
|--|---|----------------------------------|-----------------------------|--------------------------------|-------------------|
| <b>Assets</b>                                |   |                                  |                             |                                |                   |
| Cash   | \$ 39,371                               | \$ 20,528                        | \$ 10,065                   | \$ 10,680                      | \$ 80,644         |
| Certificate of deposit                       | 489,574                                 | 163,043                          | -                           | -                              | 652,617           |
| Accounts receivable                          | 12,881                                  | 414                              | 4,950                       | -                              | 18,245            |
| Total assets                                 | <u>541,826</u>                          | <u>183,985</u>                   | <u>15,015</u>               | <u>10,680</u>                  | <u>751,506</u>    |
| <b>Liabilities and Fund Equity</b>           |   |                                  |                             |                                |                   |
| <b>Liabilities</b>                           |   |                                  |                             |                                |                   |
| Accounts payable                             | <u>1,579</u>                            | <u>2,511</u>                     | <u>-</u>                    | <u>10,066</u>                  | <u>14,156</u>     |
| <b>Fund Equity</b>                           |   |                                  |                             |                                |                   |
| Fund balance - restricted                    | <u>540,247</u>                          | <u>181,474</u>                   | <u>15,015</u>               | <u>614</u>                     | <u>737,350</u>    |
| <b>Total Liabilities and<br/>Fund Equity</b> | <u>\$ 541,826</u>                       | <u>\$ 183,985</u>                | <u>\$ 15,015</u>            | <u>\$ 10,680</u>               | <u>\$ 751,506</u> |

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2012**

|  | Support<br>Enforcement | Probation<br>Supervision | Judicial<br>Expense | FINS Intake<br>Officer | Total             |
|--|------------------------|--------------------------|---------------------|------------------------|-------------------|
| <b>Revenues</b>  |                        |                          |                     |                        |                   |
| Intergovernmental  | \$ -                   | \$ 245                   | \$ -                | \$ 44,490              | \$ 44,735         |
| Fees   | 134,548                | 143,503                  | 61,284              | -                      | 339,335           |
| Interest   | 4,048                  | 1,746                    | 25                  | -                      | 5,819             |
| <b>Total Revenues</b>  | <b>138,596</b>         | <b>145,494</b>           | <b>61,309</b>       | <b>44,490</b>          | <b>389,889</b>    |
| <b>Expenditures</b>  |                        |                          |                     |                        |                   |
| General government:  |                        |                          |                     |                        |                   |
| Salaries and benefits  | 45,117                 | 104,410                  | 109,942             | 56,080                 | 315,549           |
| Travel   | 3,399                  | 13,003                   | -                   | 6,078                  | 22,480            |
| Office expense   | 12,890                 | 16,691                   | 267                 | 1,707                  | 31,555            |
| Insurance  | 2,804                  | -                        | -                   | -                      | 2,804             |
| Professional fees  | 14,400                 | 2,425                    | 1,050               | 400                    | 18,275            |
| Repairs and maintenance  | 435                    | 23,378                   | -                   | 80                     | 23,893            |
| Other  | -                      | 2,330                    | -                   | -                      | 2,330             |
| <b>Total Expenditures</b>  | <b>79,045</b>          | <b>162,237</b>           | <b>111,259</b>      | <b>64,345</b>          | <b>416,886</b>    |
| <b>Excess (Deficiency) of<br/>Revenues Over<br/>Expenditures</b>                     | <b>59,551</b>          | <b>(16,743)</b>          | <b>(49,950)</b>     | <b>(19,855)</b>        | <b>(26,997)</b>   |
| <b>Other Financing Sources (Uses)</b>  |                        |                          |                     |                        |                   |
| Operating transfers in   | -                      | -                        | 42,500              | 14,780                 | 57,280            |
| Operating transfers out  | (54,280)               | (3,000)                  | -                   | -                      | (57,280)          |
| <b>Total</b>   | <b>(54,280)</b>        | <b>(3,000)</b>           | <b>42,500</b>       | <b>14,780</b>          | <b>-</b>          |
| <b>Excess of Revenues and Other<br/>Sources Over Expenditures<br/>and Other Uses</b> | <b>5,271</b>           | <b>(19,743)</b>          | <b>(7,450)</b>      | <b>(5,075)</b>         | <b>(26,997)</b>   |
| <b>Fund Balance - Beginning</b>  | <b>534,976</b>         | <b>201,217</b>           | <b>22,465</b>       | <b>5,689</b>           | <b>764,347</b>    |
| <b>Fund Balance - Ending</b>   | <b>\$ 540,247</b>      | <b>\$ 181,474</b>        | <b>\$ 15,015</b>    | <b>\$ 614</b>          | <b>\$ 737,350</b> |

**OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2012**

**A. SUMMARY OF AUDIT REPORTS**

1. The auditor's reports express an unmodified opinion on the financial statements of the Sixth Judicial District Court of Louisiana.
2. No instances of noncompliance material to the financial statements of the Sixth Judicial District Court of Louisiana were disclosed during the audit.
3. *No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.*

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

**There were no prior audit findings and no management letter comments.**



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Sixth Judicial District Court of Louisiana  
Tallulah, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Sixth Judicial District Court of Louisiana, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Sixth Judicial District Court of Louisiana's basic financial statements, and have issued my report thereon dated June 20, 2013.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Sixth Judicial District Court of Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sixth Judicial District Court of Louisiana's internal control. Accordingly, I do not express an opinion on the effectiveness of the Sixth Judicial District Court of Louisiana internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sixth Judicial District Court of Louisiana's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Tallulah Louisiana  
June 20, 2013